

§ 1.441-0

Section 1.469-1 also issued under 26 U.S.C. 469.

Section 1.469-1T also issued under 26 U.S.C. 469.

Section 1.469-2 also issued under 26 U.S.C. 469(l).

Section 1.469-2T also issued under 26 U.S.C. 469(l).

Section 1.469-3 also issued under 26 U.S.C. 469(l).

Section 1.469-3T also issued under 26 U.S.C. 469(l).

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Section 1.469-5T also issued under 26 U.S.C. 469(l).

Section 1.469-7 also issued under 26 U.S.C. 469(l).

Section 1.469-9 also issued under 26 U.S.C. 469(c)(6), (h)(2), and (l)(1).

Section 1.469-11 also issued under 26 U.S.C. 469(l).

Section 1.471 also issued under 26 U.S.C. 471.

Section 1.471-4 also issued under 26 U.S.C. 263A.

Section 1.471-5 also issued under 26 U.S.C. 263A.

Section 1.471-6 also issued under 26 U.S.C. 471.

Section 1.472-8 also issued under 26 U.S.C. 472.

Section 1.475(a)-3 also issued under 26 U.S.C. 475(e).

Section 1.475(b)-1 also issued under 26 U.S.C. 475(b)(4) and 26 U.S.C. 475(e).

Section 1.475(b)-2 also issued under 26 U.S.C. 475(b)(2) and 26 U.S.C. 475(e).

Section 1.475(b)-4 also issued under 26 U.S.C. 475(b)(2), 26 U.S.C. 475(e), and 26 U.S.C. 6001.

Section 1.475(c)-1 also issued under 26 U.S.C. 475(e).

Section 1.475(c)-2 also issued under 26 U.S.C. 475(e) and 26 U.S.C. 860G(e).

Section 1.475(d)-1 also issued under 26 U.S.C. 475(e).

Section 1.475(e)-1 also issued under 26 U.S.C. 475(e).

Section 1.481-1 also issued under 26 U.S.C. 481.

Section 1.481-2 also issued under 26 U.S.C. 481.

Section 1.481-3 also issued under 26 U.S.C. 481.

Section 1.481-4 also issued under 26 U.S.C. 481.

Section 1.481-5 also issued under 26 U.S.C. 481.

Section 1.482-1 also issued under 26 U.S.C. 482 and 936.

Section 1.482-2 also issued under 26 U.S.C. 482.

Section 1.482-3 also issued under 26 U.S.C. 482.

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Section 1.482-4 also issued under 26 U.S.C. 482.

Section 1.482-5 also issued under 26 U.S.C. 482.

Section 1.482-7 is also issued under 26 U.S.C. 482.

Section 1.482-2A also issued under 26 U.S.C. 482.

Section 1.483-1 through 1.483-3 also issued under 26 U.S.C. 483(f).

Section 1.483-4 also issued under 26 U.S.C. 483(f).

DEFERRED COMPENSATION, ETC. (CONTINUED)

ACCOUNTING PERIODS AND METHODS OF ACCOUNTING

ACCOUNTING PERIODS

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§ 1.441-4 *Effective date*

[T.D. 8996, 67 FR 35012, May 17, 2002]

§ 1.441-1 **Period for computation of taxable income.**

(a) *Computation of taxable income*—(1) *In general.* Taxable income must be computed and a return must be made for a period known as the taxable year. For rules relating to methods of accounting, the taxable year for which items of gross income are included and deductions are taken, inventories, and adjustments, see parts II and III (section 446 and following), subchapter E, chapter 1 of the Internal Revenue Code, and the regulations thereunder.

(2) *Length of taxable year.* Except as otherwise provided in the Internal Revenue Code and the regulations thereunder (e.g., § 1.441-2 regarding 52-53-week taxable years), a taxable year may not cover a period of more than 12 calendar months.

(b) *General rules and definitions.* The general rules and definitions in this paragraph (b) apply for purposes of sections 441 and 442 and the regulations thereunder.

(1) *Taxable year.* *Taxable year* means—

(i) The period for which a return is made, if a return is made for a period of less than 12 months (short period). See section 443 and the regulations thereunder;

(ii) Except as provided in paragraph (b)(1)(i) of this section, the taxpayer's required taxable year (as defined in paragraph (b)(2) of this section), if applicable;

(iii) Except as provided in paragraphs (b)(1)(i) and (ii) of this section, the taxpayer's annual accounting period (as